

Amendments to Senate Bill No. 174
1st Reading Copy

Cigarette Appeals

For the Senate Taxation Committee

Prepared by Lee Heiman
March 20, 2007 (7:21am)

1. Title, line 20.

Following: "REVENUE;"

Insert: "DIRECTING CIGARETTE TAX APPEALS TO THE DEPARTMENT OF
REVENUE;"

2. Title, line 22.

Following: "15-39-107,"

Insert: "16-11-149,"

3. Page 24, line 25.

Insert: "Section 18. Section 16-11-149, MCA, is amended to read:

"16-11-149. Hearings before state tax appeal board department. A person aggrieved by any action of the department or its authorized agents taken to enforce the tax provisions of this part, except for a revocation of a license pursuant to 16-11-144, may apply to the ~~state tax appeal board department~~, in writing, for a hearing or rehearing within 30 days after the action of the department or its authorized agents. The ~~board department~~ shall promptly consider the application, set the application for hearing, and notify the applicant of the time and place fixed for the hearing or rehearing, which may be at its office or in the county of the applicant. After the hearing or rehearing, the ~~board department~~ may make any further or other order in the premises as it may consider proper and lawful and shall furnish a copy to the applicant. The department, on its own initiative, may order a contested case hearing on any matter concerned with licensing, as defined in 2-4-102, in connection with the administration of this part upon at least 10 days' notice in writing to the person or persons to be investigated. A final order by the department may be appealed to the state tax appeal board."

{ Internal References to 16-11-149:
16-11-105x } "

Renumber: subsequent sections

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